

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Maconaquah School Corp (5615)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$56,643	\$59,142	\$447,716	n/a	> 500%	> 500%
	11100 Regular Programs; Elementary	\$2,214,375	\$3,153,447	\$3,115,120	\$3,483,161	57%	10%	12%
	11200 Regular Programs; Middle/Junior High	\$1,662,445	\$1,526,770	\$1,592,426	\$1,871,359	13%	23%	18%
	11300 Regular Programs; High School	\$1,527,992	\$1,872,514	\$1,955,010	\$2,259,417	48%	21%	16%
	11420 Vocational Education; Agriculture B	\$67,203	\$75,925	\$78,661	\$63,931	-5%	-16%	-19%
	11450 Vocational Education; Consumer and Homemaking	\$151,384	\$179,941	\$191,958	\$228,208	51%	27%	19%
	11910 Other Regular Programs; Competency Testing	\$0	\$13,924	\$5,128	\$16,227	n/a	17%	216%
	12100 2007 Account Code - Gifted and Talented	\$178,554	\$248,953	\$318,280	\$131,590	-26%	-47%	-59%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$226,590	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$214,111	\$186,958	\$222,923	\$215,454	1%	15%	-3%
	12330 Physical Impairment; Visual Impairment	\$0	\$12,985	\$12,088	\$5,648	n/a	-57%	-53%
	12350 Physical Impairment; Homebound	\$4,575	\$27,010	\$19,488	\$14,331	213%	-47%	-26%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$198,493	\$141,935	\$150,488	\$160,211	-19%	13%	6%
	12520 Culturally Different; Compensatory	\$21,620	\$2,190	\$2,196	\$2,607	-88%	19%	19%
	12610 Learning Disability	\$156,633	\$215,336	\$217,003	\$328,140	109%	52%	51%
	12710 Equal Opportunity At Risk	\$13,101	\$10,665	\$10,211	\$10,328	-21%	-3%	1%
	12810 Special Education Preschool	\$43,446	\$89,488	\$113,784	\$84,242	94%	-6%	-26%
	12900 Other Special Programs	\$0	\$993	\$999	\$13,516	n/a	> 500%	> 500%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,237	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$14,220	\$600	\$19,602	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$8,467	\$7,804	\$4,645	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$34,130	\$49,367	\$42,099	\$33,934	-1%	-31%	-19%
	16100 Remediation Testing	\$17,075	\$93,298	\$127,263	\$219,123	> 500%	135%	72%
	16200 Preventive Remediation	\$16,344	\$28,913	\$39,164	\$46,531	185%	61%	19%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$11,008	\$29,335	\$30,330	\$22,849	108%	-22%	-25%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$65,569	\$86,705	\$92,328	\$92,021	40%	6%	0%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$0	\$0	\$560	n/a	n/a	n/a
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$7,961	\$40,895	\$48,241	\$45,140	467%	10%	-6%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$92,501	\$119,312	\$121,559	\$144,390	56%	21%	19%
	22210 Library/Media Services; Service Area Direction	\$92,606	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$276,040	\$309,423	\$225,872	\$289,339	5%	-6%	28%
	22230 Library/Media Services; Audiovisual	\$51,826	\$565	\$1,850	\$3,227	-94%	471%	74%
	22240 Library/Media Services; Educational Television	\$56,149	\$57,107	\$58,072	\$66,249	18%	16%	14%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$2,501	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$552,293	\$736,088	\$753,246	\$891,722	61%	21%	18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$157,201	\$229,934	\$205,057	\$210,321	34%	-9%	3%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$865	\$4,025	\$4,187	\$4,000	362%	-1%	-4%
	26497 2007 Account Code - Teachers Retirement Fund	\$281,096	\$518,204	\$549,253	\$287,501	2%	-45%	-48%
<b>Student Academic Achievement Total</b>		<b>\$8,193,022</b>	<b>\$10,127,250</b>	<b>\$10,387,674</b>	<b>\$11,919,584</b>	<b>45%</b>	<b>18%</b>	<b>15%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$36,972	\$0	\$0	\$0	-100%	n/a	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$330	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$275,421	\$398,948	\$431,499	\$475,803	73%	19%	10%
	21330 Health Services; Dental Services	\$0	\$354	\$250	\$4,396	n/a	> 500%	> 500%
	21340 Health Services; Nurse Services	\$22,306	\$74,236	\$100,109	\$97,528	337%	31%	-3%
	21390 Health Services; Other Health Services	\$6,971	\$3,864	\$11,399	\$12,569	80%	225%	10%
	21430 Psychological Counseling	\$46,428	\$67,128	\$69,580	\$160,230	245%	139%	130%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$17,837	\$13,325	\$11,394	\$3,964	-78%	-70%	-65%
	22130 Improvement of Instruction; Instructional Staff Training	\$40,095	\$25,668	\$27,001	\$39,044	-3%	52%	45%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$99	\$0	\$0	\$0	-100%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$24,676	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$286,279	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$20,380	\$45,743	\$57,397	\$41,310	103%	-10%	-28%
	23190 Board of Education; Other Governing Body Services	\$2,175	\$4,617	\$3,688	\$8,697	300%	88%	136%

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	23210 Executive Administration; Office of The Superintendent	\$369,046	\$317,104	\$340,348	\$529,929	44%	67%	56%
	23290 Executive Administration; Other Executive Administration Services	\$3,225	\$0	\$0	\$0	-100%	n/a	n/a
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$2,502	\$198	\$49	n/a	-98%	-75%
	25750 Personnel Services; Health Services	\$780	\$1,909	\$2,509	\$2,684	244%	41%	7%
	26700 2007 Account Code - Technology Coordinator	\$0	\$41,887	\$43,722	\$23,620	n/a	-44%	-46%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$400,706	\$343,477	\$152,732	n/a	-62%	-56%
<b>Student Instructional Support Total</b>		<b>\$842,065</b>	<b>\$1,397,992</b>	<b>\$1,442,571</b>	<b>\$1,863,510</b>	<b>121%</b>	<b>33%</b>	<b>29%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$18,615	\$28,022	\$57,210	\$12,077	-35%	-57%	-79%
	23160 Board of Education; Promotion Expenses	\$2,453	\$2,786	\$1,846	\$2,718	11%	-2%	47%
	25120 Fiscal Services; Service Area Direction	\$53,272	\$91,736	\$84,463	\$1,741,274	> 500%	> 500%	> 500%
	25160 Fiscal Services; Financial Accounting	\$9,474	\$6,409	\$8,738	\$12,376	31%	93%	42%
	25191 Other Fiscal Services; Refund of Revenue	\$7,272	\$3,600	\$3,150	\$5,932	-18%	65%	88%
	25193 Other Fiscal Services; Printed Forms	\$5,873	\$4,065	\$4,302	\$3,858	-34%	-5%	-10%
	25195 Other Fiscal Services; Bank Account Service Charge	\$721	\$723	\$769	\$923	28%	28%	20%
	25196 Other Fiscal Services; Cash Change	\$300	\$600	\$600	\$600	100%	0%	0%
	25300 Printing, Publishing, and Duplicating Services	\$800	\$9,902	\$8,633	\$7,261	> 500%	-27%	-16%
	25920 Ditch Assessments	\$0	\$0	\$0	\$16	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$87,162	\$146,809	\$198,815	\$226,428	160%	54%	14%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,201,709	\$1,801,577	\$1,658,413	\$1,876,132	56%	4%	13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,338	\$6,914	\$8,174	\$6,397	-67%	-7%	-22%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$136,057	\$57,959	\$77,214	\$102,938	-24%	78%	33%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$9,963	\$8,170	\$11,380	\$16,610	67%	103%	46%
	26700 Operation and Maintenance of Plant Services; Insurance	\$67,727	\$88,612	\$90,764	\$88,234	30%	0%	-3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$43,062	\$0	\$24,533	\$53,445	24%	n/a	118%
	27100 Student Transportation; Vehicle Operation	\$268,371	\$365,036	\$377,558	\$482,257	80%	32%	28%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$140,700	\$278,845	\$324,966	\$372,533	165%	34%	15%
	27400 Student Transportation; Purchase of School Buses	\$54,879	\$209,725	\$277,959	\$349,650	> 500%	67%	26%
	27500 Student Transportation; Insurance on Buses	\$18,186	\$33,008	\$23,269	\$16,000	-12%	-52%	-31%
	27700 Student Transportation; Contracted Transportation Services	\$39,462	\$66,931	\$68,171	\$72,731	84%	9%	7%
	27900 Student Transportation; Other Student Transportation Services	\$19,554	\$22,361	\$24,192	\$25,731	32%	15%	6%
	31100 Food Services Operations; Service Area Direction	\$0	\$24,856	\$24,273	\$28,890	n/a	16%	19%
	31200 Food Services Operations; Food Preparation and Dispensing	\$201,819	\$234,657	\$258,436	\$284,565	41%	21%	10%
	31400 Food Services Operations; Food Purchases	\$280,692	\$420,862	\$431,052	\$496,061	77%	18%	15%
	31900 Other Food Services	\$24,784	\$44,377	\$52,925	\$47,135	90%	6%	-11%
	33200 Community Recreation	\$9,991	\$34,148	\$31,277	\$22,939	130%	-33%	-27%
	33300 Civic Services	\$6,279	\$903	\$839	\$2,811	-55%	211%	235%
	33400 Athletic Coaches	\$115,717	\$181,256	\$199,712	\$228,780	98%	26%	15%
	33910 High School Band Uniforms	\$0	\$0	\$0	\$19,330	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,430	\$99,895	\$100,294	\$105,904	> 500%	6%	6%
<b>Overhead and Operational Total</b>		<b>\$2,847,663</b>	<b>\$4,274,745</b>	<b>\$4,433,928</b>	<b>\$6,712,535</b>	<b>136%</b>	<b>57%</b>	<b>51%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$417,125	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$905	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$30,350	\$5,412	\$48,384	\$1,333	-96%	-75%	-97%
	45100 Building Acquisition, Construction and Improvements	\$45,794	\$2,739,107	\$1,876,506	\$419,069	> 500%	-85%	-78%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$331,956	\$331,955	\$331,955	n/a	0%	0%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$177,226	\$33,630	\$38,800	\$24,348	-86%	-28%	-37%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$52,875	\$57,362	\$35,497	\$48,685	-8%	-15%	37%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$800,000	\$800,000	\$800,000	n/a	0%	0%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$39,139	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$724,274</b>	<b>\$3,967,466</b>	<b>\$3,131,142</b>	<b>\$1,664,529</b>	<b>130%</b>	<b>-58%</b>	<b>-47%</b>
<b>prorated</b>								

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26491 2007 Account Code - PERF	\$84,069	\$82,762	\$60,399	\$35,732	-57%	-57%	-41%
	26492 2007 Account Code - Social Security	\$699,429	\$866,341	\$899,319	\$438,432	-37%	-49%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$19,621	\$60,909	\$57,333	\$56,919	190%	-7%	-1%
	26494 2007 Account Code - Group Insurance	\$528,871	\$4,069,619	\$4,259,620	\$2,443,826	362%	-40%	-43%
	26496 2007 Account Code - Unemployment Compensation	\$2,259	\$2,752	\$14,261	\$10,792	378%	292%	-24%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$34,870	\$281,792	\$304,090	\$96,273	176%	-66%	-68%
<b>prorated Total</b>		<b>\$1,369,119</b>	<b>\$5,364,174</b>	<b>\$5,595,022</b>	<b>\$3,081,974</b>	<b>125%</b>	<b>-43%</b>	<b>-45%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$9,234,611	\$14,273,607	\$14,660,036	\$14,282,964	55%	0%	-3%	66.1%	56.8%	58.7%	56.6%
Student Instructional Support	\$949,054	\$1,893,449	\$1,994,254	\$2,162,450	128%	14%	8%	6.8%	7.5%	8.0%	8.6%
Overhead and Operational Nonoperational	\$3,068,204	\$4,997,105	\$5,204,905	\$7,132,190	132%	43%	37%	22.0%	19.9%	20.8%	28.3%
Grand Total	\$13,976,144	\$25,131,628	\$24,990,337	\$25,242,133	81%	0%	1%	5.2%	15.8%	12.5%	6.6%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	72.9%	64.3%	66.6%	65.2%